ANNO REGNI

GEORGII III.

REGIS

Magnæ Britanniæ, Franciæ, & Hiberniæ,

DECIMO QUARTO.

At the Parliament begun and holden at *Weſtminſter*, the Tenth Day of *May*, *Anno Domini* 1768, in the Eighth Year of the Reign of our Sovereign Lord GEORGE the Third, by the Grace of God, of *Great Britain*, *France*, and *Ireland*, King, Defender of the Faith, *&c.*

And from thence continued, by ſeveral Prorogations, to the Thirteenth Day of *January*, 1774; being the Seventh Seſſion of the Thirteenth Parliament of *Great Britain*.

LONDON:

Printed by CHARLES EYRE and WILLIAM STRAHAN, Printers to the King's moſt Excellent Majeſty.

MDCCLXXIV.

GEORGII III.

REGIS

ANNO DECIMO QUARTO

Georgii III. Regis.

CAP. LXXVIII.

An Act to establish a Fund towards further defraying the Charges of the Administration of Justice, and Support of the Civil Government within the Province of Quebec, in America.

[illegible] Preamble.

Certain Duties imposed by His Majesty's moll Gracious Majesty upon Rum, Brandy, &c. imported into Quebec.

ANNO DECIMO QUARTO

Georgii III. Regis.

CAP. LXXXVIII.

An Act to eſtabliſh a Fund towards further defraying the Charges of the Adminiſtration of Juſtice, and Support of the Civil Government within the Province of *Quebec*, in *America*.

Preamble. Certain Duties impoſed by His moſt Chriſtian Majeſty upon Rum, Brandy, *etc.* imported into *Quebec*,

WHEREAS certain Duties were impoſed, by the Authority of His moſt Chriſtian Majeſty, upon Wine, Rum, Brandy, Eau de Vie de Liqueur, imported into the Province of Canada, now called the Province of Quebec, and alſo a Duty of Three Pounds per Centum ad Valorem, upon all Dry Goods imported into, and exported from, the ſaid Province, which Duties ſubſiſted at the Time of the Surrender of the ſaid Province to Your Majeſty's Forces in the late War: And whereas it is expedient that the ſaid Duties ſhould ceaſe and be diſcontinued; and that in Lieu and in Stead thereof, other Duties ſhould be raiſed by the Authority of Parliament, for making a more adequate Proviſion for defraying the Charge of

the Administration of Justice, and the Support of Civil Government in the said Province: We, Your Majesty's most dutiful and loyal Subjects, the Commons of Great Britain, in Parliament assembled, do most humbly beseech Your Majesty that it may be enacted; and be it enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That from and after the Fifth Day of April, One thousand seven hundred and seventy-five, all the Duties which were imposed upon Rum, Brandy, Eau de Vie de Liqueur, within the said Province, and also of Three Pounds per Centum ad Valorem, on dried Goods imported into, or exported from, the said Province, under the Authority of his most Christian Majesty, shall be, and are hereby discontinued; and that in Lieu and in Stead thereof, there shall, from and after the said Fifth Day of April, One thousand seven hundred and seventy-five, be raised, levied, collected, and paid, unto his Majesty, his Heirs and Successors, for and upon the respective Goods hereinafter mentioned, which shall be imported or brought into any Part of the said Province, over and above all other Duties now payable in the said Province, by any Act or Acts of Parliament, the several Rates and Duties following; that is to say,

after *April* 5, 1775, to be discontinued within the Province,

and in Stead of which the following Duties to be paid to His Majesty.

The Rates.

For every Gallon of Brandy, or other Spirits, of the Manufacture of Great Britain, Three-pence.

For every Gallon of Rum, or other Spirits, which shall be imported or brought from any of his Majesty's Sugar Colonies in the West Indies, Sixpence.

For every Gallon of Rum, or other Spirits, which shall be imported or brought from any other of his Majesty's Colonies or Dominions in America, Nine-pence.

For every Gallon of Foreign Brandy, or other Spirits, of Foreign Manufacture, imported or brought from Great Britain, One Shilling.

For every Gallon of Rum, or Spirits, of the Produce or Manufacture of any of the Colonies or Plantations

tions in America, not in the Poſſeſſion or under the Dominion of His Majeſty, imported from any other Place, except Great Britain, One Shilling.

For every Gallon of Molaſſes and Syrups, which ſhall be imported or brought into the ſaid Province, in Ships or Veſſels belonging to His Majeſty's Subjects in Great Britain or Ireland, or to His Majeſty's Subjects in the ſaid Province, Three-pence.

For every Gallon of Molaſſes and Syrups, which ſhall be imported or brought into the ſaid Province, in any other Ships or Veſſels, in which the ſame may be legally imported, Sixpence; and after thoſe Rates for any greater or leſs Quantity of ſuch Goods reſpectively.

Rates deemed Sterling Money of *Great Britain*;

And it is hereby further enacted by the Authority aforeſaid, That the ſaid Rates and Duties, charged by this Act, ſhall be deemed, and are hereby declared to be, Sterling Money of Great Britain, and ſhall be collected, recovered, and paid, to the Amount of the Value which ſuch nominal Sums bear in Great Britain; and that ſuch Monies may be received and taken according to the Proportion and Value of Five Shillings and Sixpence the Ounce in Silver; and that the ſaid Duties, herein-before granted, ſhall be raiſed, levied, collected, paid, and recovered, in the ſame Manner and Form, and by ſuch Rules, Ways, and Means, and under ſuch Penalties and Forfeitures, except in ſuch Caſes where any Alteration is made by this Act, as any other Duties payable to His Majeſty upon Goods imported into any Britiſh Colony or Plantation in America are or ſhall be raiſed, levied, collected, paid, and recovered, by any Act or Acts of Parliament, as fully and effectually, to all Intents and Purpoſes, as if the ſeveral Clauſes, Powers, Directions, Penalties, and Forfeitures, relating thereto, were particularly repeated and again enacted in the Body of this preſent Act; and that all the Monies that ſhall ariſe by the ſaid Duties, (except the neceſſary Charges of raiſing, collecting, levying, recovering, anſwering, paying, and accounting for the ſame,) ſhall be paid by the Collector of His Majeſty's Cuſtoms, into the Hands of His Majeſty's Receiver-general in the ſaid

how they are to be levied, &c.

to whom they are to be paid,

and how to be applied.

Province for the Time being, and shall be applied, in the first Place, in making a more certain and adequate Provision, towards defraying the Expences of the Administration of Justice, and of the Support of Civil Government, in the said Province; and that the Lord High Treasurer, or Commissioners of His Majesty's Treasury, or any Three or more of them for the Time being, shall be, and is or are hereby impowered, from Time to Time, by any Warrant or Warrants under his or their Hand or Hands, to cause such Money to be applied out of the said Produce of the said Duties, towards defraying the said Expences; and that the Residue of the said Duties shall remain and be reserved in the Hands of the said Receiver-general, for the future Disposition of Parliament.

Regulations with respect to Goods brought into the Province chargeable with the Duties before mentioned.

And it is hereby further enacted by the Authority aforesaid, That if any Goods chargeable with any of the said Duties herein-before mentioned shall be brought into the said Province by Land Carriage, the same shall pass and be carried through the Port of Saint John's, near the River Sorrel; or if such Goods shall be brought into the said Province by any inland Navigation, other than upon the River Saint Lawrence, the same shall pass and be carried upon the said River Sorrel, by the said Port, and shall be there entered with, and the said respective Rates and Duties paid for the same, to such Officer or Officers of His Majesty's Customs as shall be there appointed for that Purpose; and if any such Goods coming by Land Carriage, or inland Navigation, as aforesaid, shall pass by or beyond the said Place before named, without Entry or Payment of the said Rates and Duties, or shall be brought into any Part of the said Province, by or through any other Place whatsoever, the said Goods shall be forfeited; and every Person who shall be assisting, or otherwise concerned in the bringing or removing such Goods, or to whose Hands the same shall come, knowing that they were brought or removed contrary to this Act, shall forfeit Treble the Value of such Goods, to be estimated and computed according to the best Price that each respective Commodity

bears

bears in the Town of Quebec, at the Time such Offence shall be committed; and all the Horses, Cattle, Boats, Vessels, and other Carriages whatsoever, made use of in the Removal, Carriage, or Conveyance of such Goods, shall also be forfeited and lost, and shall and may be seized by any Officer of His Majesty's Customs, and prosecuted, as herein-after mentioned.

Penalties and Forfeitures where to be prosecuted for, *etc.*

And it is hereby further enacted by the Authority aforesaid, That the said Penalties and Forfeitures by this Act inflicted, shall be sued for and prosecuted in any Court of Admiralty, or Vice Admiralty, having Jurisdiction within the said Province, and the same shall and may be recovered and divided in the same Manner and Form, and by the same Rules and Regulations, in all Respects, as other Penalties and Forfeitures for Offences against the Laws relating to the Customs and Trade of His Majesty's Colonies in America shall or may, by any Act or Acts of Parliament be sued for, prosecuted, recovered, and divided.

Any Person keeping a House of publick Entertainment to pay 1 *l.* 16 *s.* for a Licence.

And be it further enacted by the Authority aforesaid, That there shall, from and after the Fifth Day of April, One thousand seven hundred and seventy-five, be raised, levied, collected, and paid, unto His Majesty's Receiver-general of the said Province, for the Use of His Majesty, His Heirs and Successors, a Duty of One Pound Sixteen Shillings, Sterling Money of Great Britain, for every Licence that shall be granted by the Governor, Lieutenant Governor, or Commander in Chief of the said Province, to any Person or Persons for keeping a House or any other Place of publick Entertainment, or for the retailing Wine, Brandy, Rum, or any other Spirituous Liquors, within the said Province; and any Person keeping any such House or Place of Entertainment, or retailing any such Liquors without such Licence, shall forfeit and pay the Sum of Ten Pounds for every such Offence, upon Conviction thereof; One Moiety to such Person as shall inform or prosecute for the same, and the other Moiety shall be paid into the Hands of the Receiver-general of the Province, for the Use of His Majesty.

Penalty of 10 *l.* for every Offence.

Not to make void *French* Revenues *etc.* reserved at the Conquest.

Provided always, That nothing herein contained shall extend, or be construed to extend, to discontinue, determine, or make void, any Part of the territorial or casual Revenues, Fines, Rents, or Profits whatsoever, which were reserved to, and belonged to, His most Christian Majesty, before and at the Time of the Conquest and Surrender thereof to His Majesty the King of Great Britain; but that the same, and every of them, shall remain and be continued to be levied, collected, and paid, in the same Manner as if this Act had never been made; any Thing therein contained to the Contrary notwithstanding.

In Suits brought pursuant to this Act,

And be it further enacted by the Authority aforesaid, That if any Action or Suit shall be commenced against any Person or Persons for any Thing done in pursuance of this Act, and if it shall appear to the Court or Judge where or before whom the same shall be tried, that such Action or Suit is brought for any Thing that was done in pursuance of and by the Authority of this Act, the Defendant or Defendants shall be indemnified and acquitted for the same; and if such Defendant or Defendants shall be so acquitted; or if the Plaintiff shall discontinue such Action or Suit, such Court or Judge shall award to the Defendant or Defendants Treble Costs.

Defendants to have Treble Costs.

FINIS.